



**ST 1982-01 - Documentary Fees - Issued January 29, 1982, Revised November, 2004; Revised April, 2023**

Additional charges to the purchaser of a motor vehicle for various services such as, title runners' expenses, costs incurred in making financial arrangements, etc., are considered within the definition of price in regard to the sale of the motor vehicle and are subject to the sales tax.

R.C. 5739.01(H)(1)(a) states in part:

(H)(1)(a) "Price", except as provided in divisions (H)(2) and (3) of this section, means the total amount of consideration, including cash, credit, property, and services, for which tangible personal property or services are sold, leased, or rented, valued in money, whether received in money or otherwise, without any deduction for any of the following...:

(iii) Charges by the vendor for any services necessary to complete the sale;

Charges for notary and title fees, which are separately stated on customers' invoices, are not subject to the tax.

Further, the 134<sup>th</sup> General Assembly passed H.B. 66 adding an exemption from sales tax in R.C. 5739.02(B)(59) for documentary service charges imposed on sales and leases of motor vehicles or sales of manufactured and mobile homes pursuant to R.C. 4517.261 and R.C. 4781.24. The effective date of this change is May 1, 2023.

If you have any questions regarding this release, you may call us at 1-888-405-4039, or e-mail us through our website at [tax.ohio.gov](http://tax.ohio.gov).

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